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amounting to two pages were omitted from the later copies upon the complaint of some Tennesseans. The expurgation is unfortunate. The statements complained of have been verified by several independent investigators. With one or two exceptions they are deductions from the material which is left undisturbed in the other parts of the book and can be supplied by the reader who will study the pages carefully. The chief exception referred to is the remark that there are many "colleges" in the State not worth the labor of writing up and that the author may have made mistakes in trying to distinguish between those to be included and those to be omitted in a few cases.

There is no conflict of judgment to be noted between Mr. Sanford and Dr. Merriam. The scope of Mr. Sanford's address is more limited. His treatment of the land grant of 1806 is superior by reason of more lengthy citations and more abundant references.

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*An Advanced History of England.* By CYRIL RANSOME, M. A. Pp. xviii, 1069. Price, \$2.25. London and New York: Macmillan & Co., 1895.

This book has been prepared for the use of students who have mastered the elements of English history, and it is specially designed to be a text-book for advanced study in schools and colleges. It is adapted to practically the same grade of students as Gardiner's "Students' History of England," and Green's "Short History of the English People," though it presupposes less knowledge on the part of its reader than does the latter history, and it gives more details in the description of events and movements than either of the above named works.

The author introduces into the text of his history the exact words of the most important historic documents and, wherever he finds it possible to do so, he analyzes the characters and pivotal actions of the great national heroes by letting them speak for themselves. One of the best features of the book is the biographical part of it. The author has labored, and we believe successfully, to make the great individual figures stand out in clear light, with their distinct character for good or evil, and he shows both the statesman's contributions to the epoch and his relation to and dependence upon the peculiar social environment of the time in which he worked. The gradual development of the constitution, and parliamentary government is well brought out and none of the advanced histories of this grade have succeeded so

well in presenting constitutional and parliamentary history in conjunction with political and social history. The ordinary college student approaches constitutional history with only a vague knowledge of social and political history for a background and the result is far from satisfactory. Constitutional history must rise out of the onward life and development of the people, for no constitutional principle can be understood in the abstract. This book seems to us to give these two phases in good proportion. There has been too much space used in giving the details of battles. It is a just point of criticism, for in a book of this character the student needs a luminous exposition of the causes which led to armed conflict and the distinctive results, which grew out of the decisive battle, but the details of movement and position are useless lumber for him, save in so far as they throw light upon the character of the men who were important figures in the contest.

The sections which bear upon the Church and its controversies with Kings and with Popes are in the main satisfactory, and will enable readers to comprehend the points at issue in these ecclesiastical struggles which have so deeply affected the course of history and the life of the people.

The style in which this new history is written, has nothing about it especially attractive. The sentences are clear and the author's meaning is always apparent, but the book will be read rather for the facts it contains, than because there is any charm in the way in which they are told. The maps are numerous and good for their purpose. Charts of family descent and connection are frequent and are very serviceable. The book is attractive in form and quality, and is a valuable addition to our text-book literature on English history.

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*Essays in Taxation.* BY EDWIN R. A. SELIGMAN. Pp. 434. Price, \$3.00. New York and London: Macmillan & Co., 1895.

It is probable that most students of the science of finance in this country are in the same frame of mind as the reviewer with regard to this collection of *Essays in Taxation*. Their sense of grateful appreciation to Professor Seligman for the important work he has so well done, and for the assistance he has rendered them in their studies, is so strong as to check any inclination for critical comment. Whether one approve or disapprove the particular conclusions or lines of argument contained in this series of papers, he relies for his opinions, even in larger measure than he is himself conscious, upon the data which Professor Seligman has furnished as the basis of his judgments.